



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

www.washoecounty.us

CM/ACM \_\_\_\_\_  
Finance \_\_\_\_\_  
DA \_\_\_\_\_  
Risk Mgt. N/A  
HR N/A

## STAFF REPORT

BOARD MEETING DATE: July 14, 2015

**DATE:** June 25, 2015  
**TO:** Board of County Commissioners  
**FROM:** Mark Mathers, Principal Fiscal Analyst  
328-2071, [mmathers@washoecounty.us](mailto:mmathers@washoecounty.us)  
**THROUGH:** Al Rogers, Management Services Director  
328-3606, [arogers@washoecounty.us](mailto:arogers@washoecounty.us)  
**SUBJECT:** **Approve and execute the Resolution levying tax rates for all Washoe County entities for the 2015-2016 fiscal year. (All Commission Districts)**

### SUMMARY

The Nevada Tax Commission certified the 2015-2016 tax rates on June 25, 2015. Nevada Revised Statute (NRS) 361.460 requires the Board of County Commissioners to levy the tax rates designating the number of cents of each \$100 of property levied for each fund.

Washoe County Strategic Objective supported by this item: Sustainability of our financial, social and natural resources.

### PREVIOUS ACTION

Every year, pursuant to NRS 361.460, the BCC has levied the tax rate for the fiscal year.

### BACKGROUND

The State of Nevada Constitution, Article 10, section 2, limits the property tax rate to \$5.00 per \$100 of assessed value. In the 1979 session, the Nevada Legislature set the property tax rate at no more than \$3.64 per \$100 of assessed value (NRS 361.453). During the most recent legislative session, the State approved the continuation of a State \$.02 rate that is not subject to the cap.

The Nevada Tax Commission certified the 2015-2016 tax rates on June 25, 2015. NRS 361.460 requires the Board of County Commissioners to levy the tax rates designating the number of cents of each \$100 of property levied for each fund. With the rates certified, no area in the County exceeds the statutory tax rate cap of \$3.64 per \$100 of assess value, plus the \$.02 not subject to the cap. Attached are the backup sheets showing the tax rates for each taxing entity and the overlapping tax rates for each taxing district.

AGENDA ITEM # 547

**FISCAL IMPACT**

The tax rates will provide the Ad Valorem tax resources budgeted by the taxing entities.

**RECOMMENDATION**

It is recommended that the Board of County Commissioners approve and execute the Resolution levying tax rates for all Washoe County entities for the 2015-2016 fiscal year.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: "Move to approve and execute the Resolution levying tax rates for all Washoe County entities for the 2015-2016 fiscal year."

cc: Tammi Davis - Washoe County Treasurer  
Tammy Yau - Comptroller's Office  
Josh Wilson - Assessor's Office  
Kelly Langley - State Department of Taxation  
Nancy Parent - Washoe County Clerk

RESOLUTION LEVYING TAX RATES FOR ALL WASHOE COUNTY ENTITIES  
FOR THE 2015-2016 FISCAL YEAR

WHEREAS, the Nevada Tax Commission has certified the combined tax rates for the 2015-2016 fiscal year; and

WHEREAS, the Board of County Commissioners is required, pursuant to NRS 361.460, to levy the tax rates for all local government entities in Washoe County for the fiscal period beginning July 1, 2015, and to designate the number of cents of each \$100 of property levied for each fund; and

WHEREAS, to confirm to the Nevada Department of Taxation the tax rates levied, the Department of Taxation has requested county commissions to adopt the resolution levying the tax rates of all local entities pursuant to NRS 361.460 and forward a copy of the Resolution to the Department;

NOW THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Washoe County, Nevada, hereby levy the tax rates for all local government entities in Washoe County as such rates have been certified by the Nevada Tax Commission;

BE IT FURTHER RESOLVED, that the tax rates for all local government entities in Washoe County for the fiscal year 2015-2016 as certified and levied are shown on the attached exhibits; and

BE IT FURTHER RESOLVED, that the tax rate for Washoe County be designated and distributed for each fund as shown on the attached exhibits; and

BE IT FURTHER RESOLVED, that the County Clerk is hereby directed to distribute copies of this Resolution along with all attachments to the Nevada Department of Taxation, the Cities of Reno and Sparks, the Truckee Meadows Fire Protection District, the Sierra Fire Protection District, the Washoe County Treasurer, the Washoe County Comptroller, and the Washoe County Manager's Office.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Chairman, Washoe County Commission

Attest:

\_\_\_\_\_  
County Clerk